

Commissioners:
Robert Tucker, Chairman
Ruby Poe
Roy McGregor

South Hopkins Water District

Phone 270-797-5760
Fax 270-797-3800
129 S. Main St. P. O. Box 487
Dawson Springs, KY 42408

October 22, 2007

RECEIVED
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PUBLIC SERVICE
COMMISSION

Ms. Beth O'Donnell
Executive Director
Public Service Commission
P O Box 615
Frankfort, KY 40602

2007-458

Dear Ms. O'Donnell:

Please accept for filing the enclosed application of South Hopkins Water District for an adjustment to general rates for water service, adjustment to existing non-recurring charges, and creation of new non-recurring charges.

Yours truly,



Robert J. Tucker
Chairman

RJT/jp

Enclosures

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN ADJUSTMENT OF RATES FOR WATER)
SERVICE AND NON-RECURRING CHARGES))
OF SOUTH HOPKINS WATER DISTRICT)

Case No. 2007-458

Comes the Applicant, South Hopkins Water District, pursuant to 807 KAR 5:001, Section 10, gives notice to the Kentucky Public Service Commission of its intent to increase its water rates so as to raise in total additional annual revenues the principal sum of \$122,425. Also, pursuant to 807 KAR 5:001, Section 8, South Hopkins Water District requests to create new non-recurring charges and adjust the amount of existing non-recurring charges. In support of this application and notice, Applicant files the following information as required by the applicable KAR as so stated.

807 KAR 5:001:

Section 8(1)

Pursuant to KRS 278.180, Applicant with the mailing address of South Hopkins Water District, 129 S. Main St., P.O. Box 487, Dawson Springs, Kentucky 42408, is hereby requesting that the Commission allow it to adjust its rates charged for water service and non-recurring charges.

Section 8(2)

Included herein is the original and eleven (11) copies of same.

Section 10(1)(b)(1)

The rate adjustment is needed to provide financial resources to pay operating costs, service long-term debt, and set non-recurring charges equal to the cost of providing the related services.

Section 10(1) (b)(2)

Applicant has filed its 2006 annual report with the Commission as well as annual reports for all prior years of operation.

Section 10(1)(b)(3)

N/A. Applicant is not a corporation with articles and by-laws. It is a water district organized and operated pursuant to KRS 74.

Section 10(1)(b)(4) and (5)

N/A. Applicant is not a limited partnership.

Section 10(1)(b)(6)

A certified copy of a certificate of assumed name is not necessary in this instance.

Section 10(1)(b)(7)

The proposed tariff sheet is attached hereto as Exhibit A, Pages 18 – 19 of 21.

Section 10(1)(b)(8)

A comparison of the present and proposed tariffs is attached hereto as Exhibit A, Pages 13 – 17 of 21.

Section 10(1)(b)(9)

Applicant has provided notice to its customers as required by 807 KAR 5:001, Section 10 (3) and (4). A copy of the notice is attached hereto as Exhibit B. The publisher's affidavit will be forwarded to the Commission within 45 days of the application date.

Section 10(2)

N/A. Gross revenues of the Applicant do not exceed \$1,000,000.

Section 10(6)(a)

A complete description and quantified explanation for all proposed adjustments to test year operations is included as Exhibit C, Pages 2 – 5 of 6, as attached hereto.

Section 10(6)(b) and (c)

N/A. Gross revenues of Applicant do not exceed \$1,000,000.

Section 10(6)(d)

The proposed rates for water service will produce additional annual revenues of ~~\$78,031~~
122,425.

Section 10(6)(e)

The impact of the rate increase on the average customer is shown in Exhibit B, Pages 13 – 17 of 21.

Section 10(6)(f)

N/A. Applicant is not a local exchange company.

Section 10(6)(g)

A summary of Applicant's billing analysis at proposed rates is attached hereto as Exhibit A, Pages 7 – 12 of 21. By applying the current rates of South Hopkins to the usage of this billing analysis total annual revenue from rates were restated to \$862,394 through adjustment A of Exhibit C, Page 2 of 6.

Section 10(6)(h)

Applicant's revenue requirement was determined using a 120 percent debt service coverage as detailed in Exhibit C, Page 6 of 6. The cost of service study used to allocate the revenue requirements and develop the proposed rates is attached hereto as Exhibit A.

Section 10(6)(i)

N/A. Rate base and weighted cost of capital calculations was not performed as Applicant used a debt service coverage ratio to determine its revenue requirements.

Section 10(6)(j)

N/A. Applicant's chart of accounts is not more detailed than those contained in the applicable Uniform Systems of Accounts.

Section 10(6)(k)

A copy of the independent auditor's report and all correspondence to management regarding internal controls for the test year has been included was submitted to the Commission along with Applicant's 2006 Annual Report.

Section 10(6)(l)

N/A. Applicant does not file with the Federal Energy Regulatory Commission.

Section 10(6)(m)

N/A. Applicant does not file with the Federal Energy Regulatory Commission.

Section 10(6)(n)

Depreciation study not performed. However, a copy of Applicant's depreciation schedule is included as Exhibit D. Note that an adjustment to test year operations was made at Adjustment C of Exhibit C to account for a change in depreciable lives assigned to mains and meters. The remaining life method was used in these calculations. These adjustments will be accounted for in our 2007 annual report.

Section 10(6)(o)

Microsoft Word and Excel were used to develop the application.

Section 10(6)(p)

N/A. Applicant has no stock outstanding and no prospectus was completed for bond offerings as Applicant is a water district.

Section 10(6)(q)

All annual reports have been filed with the Commission.

Section 10(6)(r)

N/A. Monthly managerial reports are not prepared.

Section 10(6)(s)

N/A. Applicant does not file with the Securities and Exchange Commission

Section 10(6)(t)

N/A. Applicant has no affiliated companies.

Section 10(6)(u)

N/A. Applicant's revenues are less than \$5,000,000.

Section 10(6)(v)

N/A. Applicant is not a local exchange carrier.

Section 10(7)(a)

A pro forma operating statement is attached hereto as Exhibit C, Page 1 of 6.

Section 10(7)(b)

N/A. Applicant does not prepare capital construction budgets.

Section 10(7)(c)

There are no adjustments to test year operations reflecting future plant additions.

Section 10(7)(d)

N/A. Applicant does not prepare monthly operating budgets.

Section 10(7)(e)

All revenue adjustments are detailed in Exhibit C, Page 2 of 6.

807 KAR 5:011

Section 10(1)(a)

Cost justification sheets for each of the proposed non-recurring charges are attached hereto as Exhibit E.

Section 10(1)(b)

A copy of this Application was mailed simultaneously to:
Office of the Attorney General
1024 Capital Center Drive, Suite 200
Frankfort, Kentucky 40601-8204

Section 10(1)(c)

N/A. The non-recurring charges are proposed in conjunction with an adjustment to general rates for water service.

Section 10(1)(d)

The non-recurring charges will be assessed to customers requiring specific services from the Applicant the costs of which have been identified and separated for

rate recovery through the proposed non-recurring charges. Most of the requested non-recurring charges are adjustments to existing charges but there are two new charges proposed by South Hopkins that are not included in its current tariff. They are:

1) Service Call Investigation After Hours - \$35. This fee will be assessed when a service call investigation visit is made outside of the District's normal hours of operation.

2) Field Collection Charge - \$25. This fee will be assessed when a utility representative goes to the premises of the service connection to terminate service and the customer is on-site and pays the bill to avoid termination of service.

Section 10(1)(e)

An income statement and balance sheet has been filed with the Commission in the form of the 2006 Annual Report filed by Applicant. Also, Exhibit C, Page 1, attached hereto is a pro forma income statement based on the 2006 test-year that shows the effects of the proposed non-recurring charges on the financial statements.

Section 10(2)

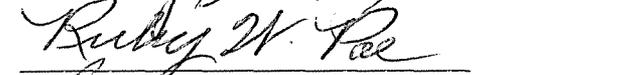
N/A. An absorption test is not necessary in this instance since the requested non-recurring charges are filed in conjunction with a general rate adjustment.

Section 10(3)

N/A. The request for adjustment of non-recurring charges is made in conjunction with a general rate adjustment.

Wherefore, Applicant asks that the Public Service Commission of the Commonwealth of Kentucky issue an order authorizing Applicant to increase its water rates for water service so as to raise \$122,425 in additional annual revenues and approve the requested non-recurring charges.

Respectfully submitted,


South Hopkins Water District
129 S. Main St.
P.O. Box 487
Dawson Springs, Kentucky 42408

SOUTH HOPKINS WATER DISTRICT

COST OF SERVICE STUDY

September 25, 2007

SOUTH HOPKINS WATER DISTRICT				
ALLOCATION OF PLANT VALUE				
	TOTAL	COMMODITY	DEMAND	CUSTOMER
Structures & Improvements	\$131,950		\$131,950	
Land & Land Rights	29,875		29,875	
Pumping Equipment	163,788		163,788	
Distribution Reservoirs & Standpipes	434,642		434,642	
Transmission & Distribution Mains	3,545,953		3,545,953	
Hydrants	36,188			\$36,188
Meters & Meter Installations	435,562			435,562
SUBTOTAL	\$4,777,958	\$0.00	\$4,306,208	\$471,750
PERCENT	100.00%	0	90.13%	9.87%
General Plant (1)				
Other Plant & Miscellaneous	3,524.00		3,176	348
Tools, Shop & Garage Equipment	3,711		3,345	366
Transportation	114,813		103,477	11,336
Office Equipment	44,841		40,414	4,427
Lab Equipment	2,773		2,499	274
Power Operated Equipment	55,450		49,975	5,475
Communication Equipment	12,332		11,114	1,218
TOTAL VALUE	\$5,015,402	\$0.00	\$4,520,208	\$495,194
(1) General Plant allocated based on overall weighted allocation of all other plant.				
Note: Figures used were derived from 2006 annual report				

SOUTH HOPKINS WATER DISTRICT				
ALLOCATION OF DEPRECIATION EXPENSE				
	TOTAL	COMMODITY	DEMAND	CUSTOMER
Hydrants	\$19,755			\$19,755
Meters	375,099			375,099
Pumping Equipment	136,004		\$136,004	
Distribution Reservoirs & Standpipes	215,760		215,760	
Tranmission & Distribution Mains	1,855,837		1,855,837	
SUBTOTAL	\$2,602,455	\$0.00	\$2,207,601	\$394,854
PERCENT	100.00%	0.00%	84.83%	15.17%
Tools, Shop & Garage Equipment	1,988		1,686	302
Power Operated Equipment	54,540		46,265	8,275
Other Tangible Plant	14,939		12,672	2,267
Miscellaneous Equipment	106,160		90,053	16,107
Transportation Equipment	90,300		76,599	13,701
Office Equipment	35,766		30,339	5,427
TOTAL DEPRECIATION	\$2,906,148	\$0.00	\$2,465,217	\$440,931
Note: Figures used were derived from 2006 annual report				

SOUTH HOPKINS WATER DISTRICT				
ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE				
	TOTAL	COMMODITY	DEMAND	CUSTOMER
Employee Salaries - Operation & Maint.	\$109,460		\$109,460	
Employee Salaries - Customer	91,997			91,997
Officer Salaries	8,600			8,600
Purchased Water	408,647	\$408,647		
Chemicals	790	790		
Materials & Supplies - Customer	11,353			11,353
Materials & Supplies - Operation & Maint.	41,701		41,701	
Accounting	9,500			9,500
Bad Debt	6,805			6,805
Taxes other than Income	19,445			19,445
Purchased Power	24,062	24,062		
Contractual Services - Water Testing	3,316		3,316	
SUBTOTAL	\$735,676	\$433,499	\$154,477	\$147,700
LESS COMMODITY	-\$433,499			
SUBTOTAL	\$302,177		\$154,477	\$147,700
PERCENT	100.00%		51.12%	48.88%
Salaries - Administration & General	15,816		8,085	7,731
Employee Benefits	3,052		1,560	1,492
Pension Expense	26,430		13,511	12,919
Life Insurance	1,268		648	620
Contractual Services - Other	3,894		1,991	1,903
Insurance - Health	41,371		21,149	20,222
Materials & Supplies - Admin & General	12,576		6,429	6,147
Insurance	31,316		16,009	15,307
Transportation Expense	21,952		11,222	10,730
Miscellaneous Expense	6,854		3,504	3,350
TOTAL	\$900,203	\$433,498	\$238,586	\$228,120

SOUTH HOPKINS WATER DISTRICT				
SUMMARY OF ALLOCATIONS				
	TOTAL	COMMODITY	DEMAND	CUSTOMER
Plant Percentages	100.00%		90.13%	9.87%
Available For Debt Service	\$89,696		\$80,840	\$8,856
Depreciation Percentages	100.00%		84.83%	15.17%
Total Depreciation	76,868		65,205	11,663
Total Operation & Maintenance	900,203	\$433,498	238,586.47	228,120
<i>Less: Other Operating Revenue</i>				-53,860
<i>Less: Interest Income</i>				-29,849
<i>Less: Wholesale Customer</i>		-78,923		
<i>Plus: Interest on Customer Deposits</i>				1,759
COST TO PROVIDE WATER SERVICE	\$905,895	\$354,575	\$384,632	\$166,688
REVENUE REQUIRED FROM RATES	\$905,895			

SOUTH HOPKINS WATER DISTRICT CALCULATION OF WATER RATES

	TOTAL	FIRST 1,000	NEXT 9,000	NEXT 10,000	NEXT 30,000	OVER 50,000
FROM BILLING ANALYSIS:						
COMMODITY PERCENTS	100.00%	17.68%	57.14%	5.66%	5.50%	14.03%
ACTUAL COMMODITY SALES	179,657,710	31,754,983	102,660,133	10,160,534	9,876,530	25,205,530
PEAK DEMAND WEIGHTED FACTOR		2	1.75	1.5	1.25	1
PEAK DEMAND WEIGHTED SALES	295,957,192	63,509,966	179,655,233	15,240,801	12,345,663	25,205,530
DEMAND PERCENTS	100.00%	21.46%	60.70%	5.15%	4.17%	8.52%
COMMODITY COSTS	\$354,574.66	\$62,672.02	\$202,611.30	\$20,052.95	\$19,492.44	\$49,745.94
DEMAND COSTS	\$384,631.67	\$82,538.78	\$233,483.40	\$19,807.24	\$16,044.66	\$32,757.59
CUSTOMER COSTS	\$166,688.33	\$166,688.33				
TOTAL COSTS	\$905,894.66	\$311,899.13	\$436,094.70	\$39,860.19	\$35,537.10	\$82,503.54
DIVIDE BY BILLS/GALLONS		38,177	102,660,133	10,160,534	9,876,530	25,205,530
CALCULATED RATES		\$8.17	\$4.25	\$3.92	\$3.60	\$2.99
RECOMMENDED RATES		FIRST 1,000	NEXT 9,000	NEXT 10,000	NEXT 30,000	OVER 50,000
		\$8.16	\$4.23	\$3.91	\$3.59	\$2.99
		FIRST 1,000	NEXT 9,000	NEXT 10,000	NEXT 30,000	OVER 50,000

Billing Analysis for: South Hopkins Water District				
Test Period From: December 2006				
Verification of Rates				
	Meter Size		Gallons Sold	Revenue
	5/8 inch		144,726,157	778,066.59
	3/4 inch		1,265,135	7,018.16
	1 inch		6,138,428	23,486.16
	2 inch		19,470,790	68,516.47
	3 inch		8,057,200	28,871.47
	Resale	\$1.71 / 1,000 gallons	46,154,000	78,923.34
	Totals		225,811,710	\$984,882.18

SOUTH HOPKINS WATER DISTRICT
Test Period From: December 2006

Meter Size: 5/8"

USAGE	BILLS	GALLONS	FIRST	NEXT	NEXT	NEXT	NEXT	ALL OVER	TOTAL
1,000	8041	1,680,063	1,000	9,000	10,000	30,000	50,000	1,680,063	
9,000	27814	111,656,948	27,814,000	83,842,948				111,656,948	
10,000	1334	17,598,576	1,334,000	12,006,000	4,258,576			17,598,576	
30,000	297	8,182,390	297,000	2,673,000	2,970,000	2,242,390		8,182,390	
50,000	54	5,608,180	54,000	486,000	540,000	1,620,000	2,908,180	5,608,180	
	37540	144,726,157	31,179,063	99,007,948	7,768,576	3,862,390	2,908,180	144,726,157	
								0	

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	37540	31,179,063	\$8.16	\$306,326.40
NEXT		99,007,948	4.23	418,803.62
NEXT		7,768,576	3.91	30,375.13
NEXT		3,862,390	3.59	13,865.98
ALL OVER		2,908,180	2.99	8,695.46
		0		0.00
TOTAL	37540	144,726,157		\$778,066.59

SOUTH HOPKINS WATER DISTRICT
Test Period From: December 2006

Meter Size: 3/4"

USAGE	BILLS	GALLONS	FIRST	NEXT	NEXT	NEXT	NEXT	NEXT	ALL OVER	0 TOTAL
FIRST 5,000	139	525,649	5,000	5,000	10,000	30,000	50,000	525,649	50,000	0
NEXT 5,000	93	592,486	465,000	127,486				592,486		
NEXT 10,000	12	147,000	60,000	60,000	27,000			147,000		
NEXT 30,000	0	0	0	0	0	0	0	0		
NEXT 50,000	0	0	0	0	0	0	0	0		
OVER 0	0	0	0	0	0	0	0	0		
	244	1,265,135	1,050,649	187,486	27,000	0	0	1,265,135	0	0

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST 5,000	244	1,050,649	\$25.08	\$6,119.52
NEXT 5,000		187,486	4.23	793.07
NEXT 10,000		27,000	3.91	105.57
NEXT 30,000		0	3.59	0.00
ALL OVER 50,000		0	2.99	0.00
0		0		0.00
TOTAL	244	1,265,135		\$7,018.16

SOUTH HOPKINS WATER DISTRICT
Test Period From: December 2006

Meter Size: 1"

USAGE	BILLS	GALLONS	FIRST	NEXT	NEXT	ALL OVER	0 TOTAL
10,000	64	259,770	10,000	10,000	30,000	50,000	259,770
10,000	11	128,788	110,000	18,788			128,788
30,000	19	532,940	190,000	190,000	152,940		532,940
50,000	50	5,216,930	500,000	500,000	1,500,000	2,716,930	5,216,930
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
	144	6,138,428	1,059,770	708,788	1,652,940	2,716,930	6,138,428

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	144	1,059,770	\$46.23	\$6,657.12
NEXT		708,788	3.91	2,771.36
NEXT		1,652,940	3.59	5,934.05
ALL OVER		2,716,930	2.99	8,123.62
		0		0.00
		0		0.00
TOTAL	144	6,138,428		\$23,486.16

SOUTH HOPKINS WATER DISTRICT
Test Period From: December 2006

Meter Size: 2"

	USAGE	BILLS	GALLONS	FIRST	NEXT	ALL OVER			0 TOTAL
FIRST	20,000	70	366,370	20,000	30,000	50,000	0	0	366,370
NEXT	30,000	28	931,200	560,000	371,200				931,200
NEXT	50,000	103	18,173,220	2,060,000	3,090,000	13,023,220			18,173,220
NEXT	0	0	0	0	0	0			0
NEXT	0	0	0	0	0	0			0
OVER	0	0	0	0	0	0			0
		201	19,470,790	2,986,370	3,461,200	13,023,220			19,470,790

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	201	2,986,370	\$85.33	\$17,151.33
NEXT		3,461,200	3.59	12,425.71
ALL OVER		13,023,220	2.99	38,939.43
		0		0.00
		0		0.00
		0		0.00
TOTAL	201	19,470,790		\$68,516.47

SOUTH HOPKINS WATER DISTRICT
Test Period From: December 2006

Meter Size: 3"

	USAGE	BILLS	GALLONS	FIRST 50,000	ALL OVER 50,000					0 TOTAL
FIRST	50,000	18	0	0	0					0
NEXT	50,000	30	8,057,200	1,500,000	6,557,200					8,057,200
NEXT	0	0	0	0	0					0
NEXT	0	0	0	0	0					0
NEXT	0	0	0	0	0					0
OVER	0	0	0	0	0					0
		48	8,057,200	1,500,000	6,557,200					0
										8,057,200

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	48	1,500,000	\$193.03	\$9,265.44
ALL OVER		6,557,200	2.99	19,606.03
	0	0		0.00
	0	0		0.00
	0	0		0.00
	0	0		0.00
TOTAL	48	8,057,200		\$28,871.47

SOUTH HOPKINS WATER DISTRICT							
WATER RATES							
5/8-Inch X 3/4-Inch Meter							
CURRENT RATES				PROPOSED RATES			
FIRST	1,000	\$7.40	Minimum Bill	FIRST	1,000	\$8.16	Minimum Bill
NEXT	9,000	3.65	per 1,000 gallons	NEXT	9,000	4.23	per 1,000 gallons
NEXT	10,000	3.20	per 1,000 gallons	NEXT	10,000	3.91	per 1,000 gallons
NEXT	30,000	2.81	per 1,000 gallons	NEXT	30,000	3.59	per 1,000 gallons
OVER	50,000	2.30	per 1,000 gallons	OVER	50,000	2.99	per 1,000 gallons
COMPARISON OF RATES AT DIFFERENT USAGE LEVELS							
MONTHLY USAGE	MONTHLY BILL AT CURRENT RATE			MONTHLY BILL AT PROPOSED RATE		PERCENT INCREASE OVER CURRENT	
2,000	\$11.05			\$12.39		12.1%	
5,000	22.00			25.08		14.0%	
10,000	40.25			46.23		14.9%	
20,000	72.25			85.33		18.1%	
30,000	100.35			121.23		20.8%	
50,000	156.55			193.03		23.3%	
75,000	214.05			267.78		25.1%	
100,000	271.55			342.53		26.1%	
150,000	386.55			492.03		27.3%	
200,000	501.55			641.53		27.9%	
300,000	731.55			940.53		28.6%	
Note: Average customer (5,000 gallons) bill will increase from \$22.00 to \$25.08 (14%)							

SOUTH HOPKINS WATER DISTRICT							
WATER RATES							
3/4-Inch Meter							
CURRENT RATES				PROPOSED RATES			
FIRST	5,000	\$22.00	Minimum Bill	FIRST	5,000	\$25.08	Minimum Bill
NEXT	5,000	3.65	per 1,000 gallons	NEXT	5,000	4.23	per 1,000 gallons
NEXT	10,000	3.20	per 1,000 gallons	NEXT	10,000	3.91	per 1,000 gallons
NEXT	30,000	2.81	per 1,000 gallons	NEXT	30,000	3.59	per 1,000 gallons
OVER	50,000	2.30	per 1,000 gallons	OVER	50,000	2.99	per 1,000 gallons
COMPARISON OF RATES AT DIFFERENT USAGE LEVELS							
	MONTHLY			MONTHLY		PERCENT	
	BILL AT			BILL AT		INCREASE	
MONTHLY	CURRENT			PROPOSED		OVER	
USAGE	RATE			RATE		CURRENT	
5,000	22.00			25.08		14.0%	
10,000	40.25			46.23		14.9%	
20,000	72.25			85.33		18.1%	
30,000	100.35			121.23		20.8%	
50,000	156.55			193.03		23.3%	
75,000	214.05			267.78		25.1%	
100,000	271.55			342.53		26.1%	
150,000	386.55			492.03		27.3%	
200,000	501.55			641.53		27.9%	
300,000	731.55			940.53		28.6%	
Note: Average customer (20,000 gallons) bill will increase from \$72.25 to \$85.33 (18.1%)							

SOUTH HOPKINS WATER DISTRICT							
WATER RATES							
1-Inch Meter							
CURRENT RATES				PROPOSED RATES			
FIRST	10,000	\$40.25	Minimum Bill	FIRST	10,000	\$46.23	Minimum Bill
NEXT	10,000	3.20	per 1,000 gallons	NEXT	10,000	3.91	per 1,000 gallons
NEXT	30,000	2.81	per 1,000 gallons	NEXT	30,000	3.59	per 1,000 gallons
OVER	50,000	2.30	per 1,000 gallons	OVER	50,000	2.99	per 1,000 gallons
COMPARISON OF RATES AT DIFFERENT USAGE LEVELS							
		MONTHLY				MONTHLY	PERCENT
		BILL AT				BILL AT	INCREASE
MONTHLY		CURRENT			PROPOSED		OVER
USAGE		RATE			RATE		CURRENT
10,000		40.25			46.23		14.9%
20,000		72.25			85.33		18.1%
30,000		100.35			121.23		20.8%
50,000		156.55			193.03		23.3%
75,000		214.05			267.78		25.1%
100,000		271.55			342.53		26.1%
150,000		386.55			492.03		27.3%
200,000		501.55			641.53		27.9%
300,000		731.55			940.53		28.6%
Note: Average customer (50,000 gallons) bill will increase from \$156.55 to \$193.03 (23.3%)							

SOUTH HOPKINS WATER DISTRICT							
WATER RATES							
3-Inch Meter							
CURRENT RATES				PROPOSED RATES			
FIRST	50,000	\$156.55	Minimum Bill	FIRST	50,000	\$193.03	Minimum Bill
OVER	50,000	2.30	per 1,000 gallons	OVER	50,000	2.99	per 1,000 gallons
COMPARISON OF RATES AT DIFFERENT USAGE LEVELS							
	MONTHLY				MONTHLY		PERCENT
	BILL AT				BILL AT		INCREASE
MONTHLY	CURRENT				PROPOSED		OVER
USAGE	RATE				RATE		CURRENT
50,000	156.55				193.03		23.3%
100,000	271.55				342.53		26.1%
150,000	386.55				492.03		27.3%
200,000	501.55				641.53		27.9%
300,000	731.55				940.53		28.6%
Note: Average customer (200,000 gallons) bill will increase from \$501.55 to \$641.53 (27.9%)							

FOR _____
Community, Town or City

P.S.C. KY. NO. _____

_____ SHEET NO. _____

SOUTH HOPKINS WATER DISTRICT
(Name of Utility)

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

CONTENTS

Monthly Water Rates

5/8" X 3/4" Meter

First	1,000 gallons	\$ 8.16 minimum bill
Next	9,000 gallons	4.23 per 1,000 gallons
Next	10,000 gallons	3.91 per 1,000 gallons
Next	30,000 gallons	3.59 per 1,000 gallons
Over	50,000 gallons	2.99 per 1,000 gallons

3/4" Meter

First	5,000 gallons	\$ 25.08 minimum bill
Next	5,000 gallons	4.23per 1,000 gallons
Next	10,000 gallons	3.91 per 1,000 gallons
Next	30,000 gallons	3.59 per 1,000 gallons
Over	50,000 gallons	2.99 per 1,000 gallons

1" Meter

First	10,000 gallons	\$ 46.23 minimum bill
Next	10,000 gallons	3.91per 1,000 gallons
Next	30,000 gallons	3.59 per 1,000 gallons
Over	50,000 gallons	2.99 per 1,000 gallons

2" Meter

First	20,000 gallons	\$ 85.33 minimum bill
Next	30,000 gallons	3.59per 1,000 gallons
Over	50,000 gallons	2.99 per 1,000 gallons

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY _____
(Signature of Officer)

TITLE _____

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. _____ DATED _____

Exhibit A

19 of 21

FOR _____
Community, Town or City

P.S.C. KY. NO. _____

_____ SHEET NO. _____

SOUTH HOPKINS WATER DISTRICT

(Name of Utility)

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

CONTENTS

3" Meter

First	50,000 gallons	\$193.03 minimum bill
Over	50,000 gallons	2.99per 1,000 gallons

Special Non-Recurring Charges

Tap-On Fee 5/8" X 3/4" Meter	\$800.00
Connection / Turn-on Charge	\$25.00
Meter Re-Read Charge	\$25.00
Meter Test Charge	\$50.00
Reconnection Charge	\$25.00
Returned Check Charge	\$25.00
Service Call Investigation	\$25.00
Service Call Investigation (After Hours)	\$35.00
Field Collection Charge	\$25.00

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY _____
(Signature of Officer)

TITLE _____

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. _____ DATED _____

Exhibit A
20 APR 21

FOR ENTIRE AREA SERVED
P.S.C. KY. NO. _____

_____ SHEET NO. _____

SOUTH HOPKINS WATER DISTRICT
(Name of Utility)

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RULES AND REGULATIONS

5/8" Meter

First 1,000 gallons — \$7.40 minimum bill
Next 9,000 gallons — 3.65 per 1,000 gallons
Next 10,000 gallons — 3.20 per 1,000 gallons
Next 30,000 gallons — 2.81 per 1,000 gallons
Over 50,000 gallons — 2.30 per 1,000 gallons

5/8" Meter

First 1,000 gallons \$8.16 minimum bill
Next 9,000 gallons 4.23 per 1,000 gallons
Next 10,000 gallons 3.91 per 1,000 gallons
Next 30,000 gallons 3.59 per 1,000 gallons
Over 50,000 gallons 2.99 per 1,000 gallons

3/4" Meter

First 5,000 gallons — \$22.00 minimum bill
Next 5,000 gallons — 3.65 per 1,000 gallons
Next 10,000 gallons — 3.20 per 1,000 gallons
Next 30,000 gallons — 2.81 per 1,000 gallons
Over 50,000 gallons — 2.30 per 1,000 gallons

3/4" Meter

First 5,000 gallons \$25.08 minimum bill
Next 5,000 gallons 4.23 per 1,000 gallons
Next 10,000 gallons 3.91 per 1,000 gallons
Next 30,000 gallons 3.59 per 1,000 gallons
Over 50,000 gallons 2.99 per 1,000 gallons

1" Meter

First 10,000 gallons — \$40.25 minimum bill
Next 10,000 gallons — 3.20 per 1,000 gallons
Next 30,000 gallons — 2.81 per 1,000 gallons
Over 50,000 gallons — 2.30 per 1,000 gallons

1" Meter

First 10,000 gallons \$46.23 minimum bill
Next 10,000 gallons 3.91 per 1,000 gallons
Next 30,000 gallons 3.59 per 1,000 gallons
Over 50,000 gallons 2.99 per 1,000 gallons

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY _____
(Signature of Officer)

TITLE _____

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. _____ DATED _____

FOR ENTIRE AREA SERVED
P.S.C. KY. NO. _____

_____ SHEET NO. _____

SOUTH HOPKINS WATER DISTRICT
(Name of Utility)

CANCELLING P.S.C. KY. NO. _____

_____ SHEET NO. _____

RULES AND REGULATIONS

2" Meter

First 20,000 gallons — \$72.25 minimum bill
Next 30,000 gallons — 2.81 per 1,000 gallons
Over 50,000 gallons — 2.30 per 1,000 gallons

3" Meter

First 50,000 gallons — \$156.55 minimum bill
Over 50,000 gallons — 2.30 per 1,000 gallons

2" Meter

First 20,000 gallons \$85.33 minimum bill
Next 30,000 gallons 3.59 per 1,000 gallons
Over 50,000 gallons 2.99 per 1,000 gallons

3" Meter

First 50,000 gallons \$193.03 minimum bill
Over 50,000 gallons 2.99 per 1,000 gallons

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY _____
(Signature of Officer)

TITLE _____

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. _____ DATED _____

NOTICE

South Hopkins Water District has filed an application with the Public Service Commission to increase its rates for water service.

Monthly Rate:

<u>Current</u>			<u>Proposed</u>		<u>Rate</u>
First	1,000 Gallons	\$7.40	First	1,000	\$8.16 Minimum Bill
First	9,000 Gallons	3.65	First	9,000	4.23 per 1,000 gallons
First	10,000 Gallons	3.20	First	10,000	3.91 per 1,000 gallons
First	30,000 Gallons	2.81	First	30,000	3.59 per 1,000 gallons
Over	50,000 Gallons	2.30	Over	50,000	2.99 per 1,000 gallons

	MONTHLY		MONTHLY	PERCENT
	BILL AT		BILL AT	INCREASE
MONTHLY	CURRENT		PROPOSED	OVER
<u>USAGE</u>	<u>RATE</u>		<u>RATE</u>	<u>CURRENT</u>
2,000	\$11.05		12.39	12.1%
5,000	22.00		25.08	14.0%
10,000	40.25		46.23	14.9%
20,000	72.25		85.33	18.1%
30,000	100.35		121.23	20.8%
50,000	156.55		193.03	23.3%
75,000	214.05		267.78	25.1%
100,000	271.55		342.53	26.1%
150,000	386.55		492.03	27.3%
200,000	501.55		641.53	27.9%
300,000	731.55		940.53	28.6%

Non-Recurring Charges

	<u>Current</u>	<u>Proposed</u>	<u>% Change</u>
Tap-On Fee 5/8" X 3/4" Meter Connection / Turn-On Charge	\$300.00	\$800.00	166%
Meter Re-Read Charge	\$5.00	\$25.00	400%
Meter Test Charge	\$5.00	\$25.00	400%
Reconnection Charge	\$10.00	\$50.00	400%
Service Call	\$10.00	\$25.00	150%
Service Call (After Hours)	\$5.00	\$25.00	400%
Field Collection Charge		\$35.00	
Returned Check Charge		\$25.00	
	\$10.00	\$25.00	150%

The rates contained in this notice are the rates proposed by the South Hopkins Water District. However, the Public Service Commission may order rates to be charged that are higher or lower than the rates proposed in this notice.

Any corporation, association, body politic, or person may request leave to intervene, by motion within thirty (30) days after notice of the proposed rate change is given. A motion to intervene shall be in writing, shall be submitted to the Executive Director, Public Service Commission, Post Office Box 615, Frankfort, KY 40602, and shall set forth the grounds for the motion, including the status and interest of the party movant. Copies of the application may be obtained at no charge from the District office at 129 South Main Street in Dawson Springs, KY 42408. Upon request from an intervenor, the District shall furnish to the intervenor a copy of the application and supporting documents.

South Hopkins Water District

	Test Year	Adjustments	Ref.	Pro Forma
Operating Revenues				
Water Sales	\$ 859,174	\$ 3,220	(A)	\$ 862,394
Other Water Revenue	40,370	13,490	(B)	53,860
Total Revenues	899,544	16,710		916,254
Operating Expenses				
Operation and Maintenance Expenses				
Salaries - Operations	78,028			78,028
Salaries - Maintenance	31,432			31,432
Salaries - Customer Accounts	91,997			91,997
Salaries - General/Administrative	15,816			15,816
Salaries Officers and Directors	8,600			8,600
Employee Benefits	3,052			3,052
Pension Expense	26,430			26,430
Medical Insurance	41,371			41,371
Life Insurance	1,268			1,268
Purchased Water	364,254	44,393	(C)	408,647
Purchased Power	24,062			24,062
Chemicals	790			790
Materials and Supplies - Operations	17,773			17,773
Materials and Supplies - Maintenance	23,928			23,928
Materials and Supplies - Customer Accts.	11,353			11,353
Materials and Supplies - Adm. & Gen.	12,576			12,576
Contractual Services - Accounting	9,500			9,500
Contractual Services - Water Testing	3,316			3,316
Contractual Services - Other	3,894			3,894
Transportation Expenses	21,952			21,952
Insurance	31,316			31,316
Bad Debts	6,805			6,805
Miscellaneous Expense	6,854			6,854
Total Operation and Maintenance Expenses	836,366	44,393		880,759
Depreciation Expense	135,247	(58,379)	(D)	76,868
Taxes Other Than Income	19,445			19,445
Total Operating Expenses	991,058	(13,986)		977,072
Net Operating Income	(91,514)	30,696		(60,818)
Interest Expense Customer Deposits	(1,759)			(1,759)
Interest Income	29,849			29,849
Income Available to Service Debt	\$ (63,424)	\$ 30,696		\$ (32,729)

(A)

To adjust test year water sales to account for the difference in actual reported revenue and the billing analysis as Shown at Attachment

Billing Analysis	\$ 862,394
Less: Test Year	(859,174)
Adjustment	<u>\$ 3,220</u>

(B)

To adjust test year other water sales to account for the requested increases in the non-recurring charges that generate this revenue.

	Occurrences	Requested Charge	Revenue
Connection/Turn-On Charge	430	\$ 25	\$ 10,750
Reconnection Charge	461	25	11,525
Returned Check Charge	29	25	725
Field Collection Charge	8	25	200
Meter Reread	10	25	250
Meter Test Charge	2	50	100
Service Call Investigation	5	25	125
Service Call Investigation After Hours	1	35	<u>35</u>
Total			23,710
Less: Test Year			<u>(10,220)</u>
Adjustment			<u>\$ 13,490</u>

(C)

To account for the current cost of water from South Hopkins' two sources of supply. To determine the pro forma expense test year purchases were priced at the current rates paid for wholesale water, plus, the annual true-up paid to the city of Dawson Springs in 2007 resulting from the annual audit of the city for the fiscal year ended 7/31/07. Also, added is the amortization of South Hopkins' contributions to Dawson Springs Water Treatment Facility Reserve Account. By contract South Hopkins is required to replenish a portion of this account when the account balance is reduced to a certain level. South Hopkins made payment to this account from October, 2002, through December, 2006, in the total amount of \$72,216. These payments are the first such payments in over 20 years. South Hopkins requests to establish this payment as a regulatory asset to be amortized over five years, the anticipated life of the rates requested in this application, resulting in an annual recovery \$14,443.

Dawson Springs	
Purchases, 1,000 gallons	\$ 269,934
Current Rate per 1,000, Effective 7-2007	<u>1.31055</u>
Pro forma Charge through Volumetric Rate	353,762
Plus: 2007 True-up	28,974
Amortization of Water Treatment Facility Reservice Account	14,443
Cost from to Dawson Springs	<u>397,179</u>
Madisonville	
Purchases, 1,000 gallons	4,569
Current Rate per 1,000, Effective 12-2006	2.51
Cost from Madisonville	<u>11,468</u>
Pro Forma	408,647
Less: Test Year	(364,254)
Adjustment	<u>\$ 44,393</u>

(D)

Annualize Depreciation on Assets Placed into Service during the Test Year	\$ 5,984
Adjust Useful Lives of Mains from 40 to 65 Years	(52,351)
Adjust Useful Lives of Meters from 10 and 20 to 40 Years	(12,012)
Net Decrease	<u><u>\$ (58,379)</u></u>

To Annualize Depreciation on Assets Placed into Service During the Test Year

	Cost	Service Life	Annual Depreciation	Test Year	Adjustment
Sign for Office Building	\$ 836	10	\$ 84	\$ (14)	\$ 70
Telemetry Update	5,832	10	583	(49)	535
Tank Renovation	160,320	30	5,344	(445)	4,899
Fax/Printer	200	10	20	(17)	3
AC Unit	1,330	20	67	(28)	39
Ford F150	12,957	5	2,591	(2,159)	432
Lettering for Truck	100	5	20	(15)	5
Truck Radio	44	5	9	(7)	2
Increase to Annualize Depreciation on Test Year Asset Purchases					<u><u>\$ 5,984</u></u>

To adjust service lives of mains from 40 years to 65 using remaining life depreciation.

Year Placed in Service (Col. A)	Years in Service (Col. B)	Remaining Life based on 65 Year Whole Life (65 - B) (Col. C)	Original Cost (Col. D)	Accumulated Depreciation at 12/31/06 (Col. E)	Remaining Net Book Balance (Col. F) (D - E)	Remaining Life Depreciation (Col. G) (F / C)
1974	33	32	\$ 509,774	\$ 475,412	\$ 34,361	\$ 1,074
1983	24	41	1,726,051	1,035,631	690,421	16,840
1984	23	42	22,881	12,870	10,010	238
1985	22	43	22,284	11,978	10,306	240
1986	21	44	1,032	529	503	11
1987	20	45	12,839	6,259	6,580	146
1988	19	46	13,522	6,254	7,268	158
1989	18	47	611	267	344	7
1990	17	48	36,085	14,885	21,200	442
1991	16	49	4,500	1,744	2,756	56
1992	15	50	50,356	18,254	32,102	642
1993	14	51	6,087	2,055	4,033	79
1994	13	52	3,403	1,042	2,361	45
1995	12	53	5,464	1,571	3,893	73
1995	12	53	773,338	222,335	551,003	10,396
1996	11	54	26,568	6,974	19,594	363
1996	11	54	3,265	857	2,408	45
1997	10	55	45,017	10,692	34,325	624
1998	9	56	14,889	3,164	11,725	209
1999	8	57	11,318	2,122	9,195	161
2000	7	58	51,674	8,397	43,277	746
2001	6	59	28,314	3,893	24,420	414
2002	5	60	12,793	1,439	11,354	189
2003	4	61	32,314	2,827	29,486	483
2004	3	62	16,082	1,206	14,876	240
2004	3	62	7,019	439	6,580	106
2005	2	63	6,312	237	6,076	96
2005	2	63	44,412	1,665	42,747	679
2006	1	64	2,644	33	2,611	41
2006	1	64	1,686	18	1,668	26
2006	1	64	818	20	797	12
2006	1	64	28,721	539	28,182	440
2006	1	64	16,330	136	16,194	253
2006	1	64	7,554	94	7,460	117
Total			3,545,955	1,855,837	1,690,118	35,694
Less: Test Year						(88,045)
Decrease						<u>\$ (52,351)</u>

To adjust service lives of meters from 10 and 20 years to 40 using remaining life depreciation.

Year Placed in Service (Col. A)	Years in Service (Col. B)	Remaining Life based on 40 Year Whole Life (40 - B) (Col. C)	Original Cost (Col. D)	Accumulated Depreciation at 12/31/06 (Col. E)	Remaining Net Book Balance (Col. F) (D - E)	Remaining Life Depreciation (Col. G) (F / C)
1974	33	7	\$ 38,186	\$ 38,186	\$ -	\$ -
1977	30	10	5,666	5,666	-	-
1978	29	11	3,534	3,534	-	-
1979	28	12	1,313	1,313	-	-
1980	27	13	637	637	-	-
1981	26	14	760	760	-	-
1982	25	15	1,360	1,360	-	-
1983	24	16	2,640	2,640	-	-
1984	23	17	1,960	1,960	-	-
1985	22	18	2,284	2,284	-	-
1986	21	19	5,860	5,860	(1)	(0)
1987	20	20	9,676	9,676	-	-
1988	19	21	4,085	4,085	-	-
1989	18	22	1,171	1,026	144	7
1992	15	25	2,372	1,721	651	26
1994	13	27	4,521	4,521	-	-
1995	12	28	12,249	12,249	-	-
1974	33	7	109,781	109,781	-	-
1978	29	11	3,920	3,920	-	-
1979	28	12	3,937	3,937	-	-
1980	27	13	1,913	1,913	-	-
1981	26	14	2,090	2,090	-	-
1982	25	15	3,820	3,820	-	-
1983	24	16	7,260	7,260	-	-
1984	23	17	5,390	5,390	-	-
1985	22	18	5,170	5,170	-	-
1986	21	19	4,620	4,621	(1)	(0)
1987	20	20	6,930	6,930	-	-
1988	19	21	5,720	5,720	-	-
1989	18	22	4,400	3,850	550	25
1990	17	23	6,423	6,423	-	-
1991	16	24	7,482	7,482	-	-
1993	14	26	2,357	2,357	-	-
1994	13	27	6,820	6,820	-	-
1995	12	28	6,380	6,380	-	-
1996	11	29	7,732	7,732	(0)	(0)
1996	11	29	4,730	4,730	-	-
1997	10	30	10,159	9,651	508	17
1997	10	30	5,830	5,539	291	10
1998	9	31	10,448	8,881	1,567	51
1998	9	31	6,270	5,330	940	30
1999	8	32	13,976	10,482	3,494	109
1999	8	32	5,500	4,125	1,375	43
2000	7	33	6,391	4,154	2,237	68
2000	7	33	4,840	3,146	1,694	51
2001	6	34	6,137	3,375	2,762	81
2001	6	34	5,170	2,844	2,327	68
2002	5	35	525	236	289	8
2002	5	35	4,548	2,047	2,501	71
2002	5	35	4,070	1,832	2,239	64
2003	4	36	8,956	3,134	5,821	162
2003	4	36	6,270	2,195	4,076	113
2004	3	37	3,808	952	2,856	77
2004	3	37	4,840	1,210	3,630	98
2005	2	38	4,102	615	3,487	92
2005	2	38	5,940	891	5,049	133
2006	1	39	359	9	350	9
2006	1	39	5,400	315	5,085	130
2006	1	39	125	1	124	3
2006	1	39	6,750	338	6,413	164
Total			435,560	375,104	60,456	1,711
Less: Test Year						(13,724)
Decrease						<u>\$ (12,012)</u>

South Hopkins Water District
Calculation of Revenue Requirements
TYE 12/31/06

Exhibit C
Page 6 of 6

Pro Forma Operating Expenses	\$	977,072
Interest on Customer Deposits		1,759
Debt Service:		
Three Year Average Principal and Interest for:		
2004 KIA Refinancing Loan	\$	32,555
1994 RD Bonds Series A & B		42,192
20 Percent Coverage on Principal and Interest		<u>14,949</u>
Total Debt Service		<u>89,696</u>
Total Revenue Requirement		1,068,528
Less: Other Water Revenue		(53,860)
Interest Income		<u>(29,849)</u>
Revenue Required from Rates		984,819
Less: Water Sales Revenue at Present Rates		<u>(862,394)</u>
Required Revenue Increase	\$	<u>122,425</u>
Percentage Required Revenue Increase		<u>14.20%</u>

2/15/2007
13:58

South Hopkins Water District
Federal ID #:
Asset Summary - Book Basis
Period Ended 12/31/06

Company: S08
Page: 1

Num	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 1 STRUCTURES & IMPROVEMENTS												
1	1	1/2 OFFICE BUILDING	01/01/82	N	SL	20	11,250.00	0.00	0.00	11,250.00	0.00	11,250.00
2	1	STORAGE BUILDING HWY 62	01/01/82	N	SL	20	26,500.00	0.00	0.00	26,500.00	0.00	26,500.00
3	1	NEW ROOF- OFFICE BUILDING	01/01/83	N	SL	20	2,342.00	0.00	0.00	2,342.00	0.00	2,342.00
4	1	BARN RENOVATION	07/01/83	N	SL	20	870.55	0.00	0.00	870.55	0.00	870.55
5	1	BARN IMPROVEMENT	07/01/85	N	SL	20	5,105.82	0.00	0.00	5,105.82	0.00	5,105.82
6	1	FENCING & PARKING	07/01/88	N	SL	15	2,851.00	0.00	0.00	2,851.00	0.00	2,851.00
7	1	LADDER GUARD	07/01/90	N	SL	20	400.00	0.00	0.00	320.00	20.00	340.00
8	1	BATHROOM	07/01/90	N	SL	20	690.40	0.00	0.00	552.32	34.52	586.84
9	1	NEW PUMPHOUSE	07/01/90	N	SL	20	34,972.36	0.00	0.00	27,977.89	1,748.62	29,726.51
10	1	FURNACE	07/01/95	N	SL	20	1,825.00	0.00	0.00	958.13	91.25	1,049.38
11	1	PUMPSTATION	07/01/95	N	SL	20	26,374.90	0.00	0.00	13,846.82	1,318.75	15,165.57
12	1	DOORS	07/01/96	N	SL	20	442.00	0.00	0.00	209.95	22.10	232.05
13	1	PUMPING STATION IMPROVEMENTS	07/01/96	N	SL	20	680.88	0.00	0.00	323.42	34.04	357.46
14	1	ADDITION TO PUMPS	07/01/96	N	SL	20	275.72	0.00	0.00	130.97	13.79	144.76
15	1	ROOFING	07/01/97	N	SL	10	2,413.00	0.00	0.00	2,051.05	241.30	2,292.35
16	1	FENCING/GATE	07/01/98	N	SL	15	3,075.00	0.00	0.00	1,537.50	205.00	1,742.50
17	1	SEPTIC TANK (BARN)	07/01/00	N	SL	10	462.00	0.00	0.00	254.10	46.20	300.30
18	1	DOORS & INSTALLAT	07/01/02	N	SL	20	995.06	0.00	0.00	174.14	49.75	223.89
19	1	18 X 26 CARPORT	07/01/02	N	SL	20	1,332.00	0.00	0.00	233.10	66.60	299.70
20	1	SHELVING AT THE BA	07/01/03	N	SL	20	397.14	0.00	0.00	49.64	19.86	69.50
21	1	4' X 8' BARN SIGN	03/15/04	N	SL	10	272.00	0.00	0.00	49.87	27.20	77.07
22	1	BARN SUPPLY RACKS	04/15/04	N	SL	20	391.23	0.00	0.00	34.23	19.56	53.79
23	1	BARN PAINT/LABOR	09/15/04	N	SL	20	1,084.20	0.00	0.00	72.28	54.21	126.49
24	1	BARN SUPPLY RACKS	06/15/05	N	SL	20	562.17	0.00	0.00	16.40	28.11	44.51
25	1	BARN DOOR	06/15/05	N	SL	20	100.00	0.00	0.00	2.92	5.00	7.92
26	1	ROOF-OFFICE BUILDING	06/15/05	N	SL	10	5,450.00	0.00	0.00	317.90	545.00	862.90
27	1	SIGN - FRONT OF OFFICE	11/15/06	N	SL	10	836.36	0.00	0.00	0.00	13.94	13.94
Group # 1 Total							131,950.79	0.00	0.00	98,032.00	4,604.80	102,636.80
Group # 2 ELECTRIC PUMPING EQUIPMT												
1	1	ELECTRIC PUMPING EQUIPMENT	01/01/74	N	SL	40	36,137.00	0.00	0.00	32,908.35	903.43	33,811.78
2	1	ELECTRIC PUMPING EQUIPMENT	07/01/77	N	SL	29	2,179.00	0.00	0.00	2,174.04	5.00	2,179.04
3	1	ELECTRIC PUMPING EQUIPMENT	07/01/82	N	SL	20	5,020.00	0.00	0.00	5,020.00	0.00	5,020.00
4	1	ELECTRIC PUMPING EQUIPMENT	07/01/83	N	SL	20	3,931.00	0.00	0.00	3,931.00	0.00	3,931.00
5	1	ELECTRIC PUMPING EQUIPMENT	11/15/84	N	SL	20	129.19	0.00	0.00	129.19	0.00	129.19
6	1	PUMP	12/01/85	N	SL	5	90.75	0.00	0.00	90.75	0.00	90.75
7	1	REBUILT PUMPS	07/01/87	N	SL	5	5,693.75	0.00	0.00	5,693.75	0.00	5,693.75
8	1	ELECTRIC PUMPING EQUIPMENT	07/01/88	N	SL	20	28,715.59	0.00	0.00	25,126.15	1,435.78	26,561.93
9	1	PUMP	07/01/90	N	SL	5	90.75	0.00	0.00	90.75	0.00	90.75
10	1	PUMPING EQUIPMEN	12/01/93	N	SL	20	2,281.00	0.00	0.00	1,373.67	114.05	1,487.72
11	1	15 HP PUMP	04/01/94	N	SL	20	1,457.00	0.00	0.00	855.99	72.85	928.84
12	1	PUMP IMPROVEMEN	07/01/96	N	SL	20	13,500.00	0.00	0.00	6,412.50	675.00	7,087.50
13	1	PUMP MOTOR	07/01/96	N	SL	20	1,370.00	0.00	0.00	650.75	68.50	719.25

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Group # 2 ELECTRIC PUMPING EQUIPMT (Continued)												
14	1	TELEMETRY SYSTEM	07/01/96	N	SL	10	42,749.68	0.00	0.00	40,462.17	2,288.00	42,750.17
15	1	PUMP	07/01/99	N	SL	20	220.00	0.00	0.00	71.50	11.00	82.50
16	1	CHLORINATOR	07/01/00	N	SL	10	225.68	0.00	0.00	124.12	22.57	146.69
17	1	TWO HYDRO-PNEUM TANK WX251	07/01/01	N	SL	10	1,020.35	0.00	0.00	459.16	102.04	561.20
18	1	CENTREFUGAL PUMP MOTOR	07/01/01	N	SL	10	256.85	0.00	0.00	115.58	25.69	141.27
19	1	8XKL 2 STAGE PUMP/MOTOR	07/01/02	N	SL	20	4,716.00	0.00	0.00	825.30	235.80	1,061.10
20	1	X015 PUMP	07/01/02	N	SL	20	358.48	0.00	0.00	62.73	17.92	80.65
21	1	MGVOX 17" MONITOR TELEMETRY	07/01/02	N	SL	10	189.00	0.00	0.00	66.15	18.90	85.05
22	1	TELEMETRY SOFTW	07/01/02	N	SL	10	6,400.00	0.00	0.00	2,240.00	640.00	2,880.00
23	1	TELEMETRY COMPUTER	07/01/02	N	SL	10	653.00	0.00	0.00	228.55	65.30	293.85
24	1	CHLORMETER	07/01/03	N	SL	10	235.00	0.00	0.00	58.75	23.50	82.25
25	1	PUMP	07/01/03	N	SL	20	337.48	0.00	0.00	42.19	16.87	59.06
26	1	TELEMETRY UPDAT	12/15/06	N	SL	10	5,832.11	0.00	0.00	0.00	48.60	48.60
Group # 2 Total							<u>163,788.66</u>	<u>0.00</u>	<u>0.00</u>	<u>129,213.09</u>	<u>6,790.80</u>	<u>136,003.89</u>
Group # 3 DISTRIBUTION RESERVOIRS												
1	1	DISTRIBUTION RESER	07/01/72	N	SL	40	112,250.00	0.00	0.00	102,426.50	2,806.25	105,232.75
2	1	PAINT 3 TANKS	12/01/85	N	SL	5	16,200.00	0.00	0.00	16,200.00	0.00	16,200.00
3	1	LETTERING	04/01/89	N	SL	10	2,057.00	0.00	0.00	2,057.00	0.00	2,057.00
4	1	TANK PAINTED	07/01/91	N	SL	5	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00
5	1	TANK LIGHTS	07/01/92	N	SL	10	1,106.00	0.00	0.00	1,106.00	0.00	1,106.00
6	1	TANK PAINTING	07/01/92	N	SL	10	9,300.00	0.00	0.00	9,300.00	0.00	9,300.00
7	1	TANKS-RENOVATION	07/01/95	N	SL	10	26,905.00	0.00	0.00	26,905.00	0.00	26,905.00
8	1	NEW TANK	07/01/95	N	SL	40	49,203.16	0.00	0.00	12,915.83	1,230.08	14,145.91
9	1	ADDITIONAL COST/ NEW TANK	07/01/96	N	SL	40	459.52	0.00	0.00	109.14	11.49	120.63
10	1	TANK PAINTED	07/01/98	N	SL	10	4,000.00	0.00	0.00	3,000.00	400.00	3,400.00
11	1	TANK PAINTED- ST. CHARLES TANK	07/01/99	N	SL	10	9,500.00	0.00	0.00	6,175.00	950.00	7,125.00
12	1	FENCE & GATE- ST. CHARLES TANK	07/01/99	N	SL	10	4,182.00	0.00	0.00	2,718.30	418.20	3,136.50
13	1	TANK PAINTED- SOUTHARD TANK	07/01/99	N	SL	10	5,500.00	0.00	0.00	3,575.00	550.00	4,125.00
14	1	TANK PAINTED- CHARLESTON TANK	07/01/00	N	SL	10	8,000.00	0.00	0.00	4,400.00	800.00	5,200.00
15	1	RENOVATION- CHARLESTON TANK	07/01/01	N	SL	10	18,659.04	0.00	0.00	8,396.57	1,865.90	10,262.47
16	1	TANK RENOVATION	12/15/06	N	SL	30	160,320.00	0.00	0.00	0.00	445.33	445.33
Group # 3 Total							<u>434,641.72</u>	<u>0.00</u>	<u>0.00</u>	<u>206,284.34</u>	<u>9,477.25</u>	<u>215,761.59</u>
Group # 4 TRANSMISSION & DIST MAINS												
1	1	TRANS & DIST MAINS	07/01/74	N	SL	40	509,773.50	0.00	0.00	462,667.85	12,744.34	475,412.19
2	1	TRANS & DIST MAINS	07/01/83	N	SL	40	1,726,051.38	0.00	0.00	992,479.26	43,151.29	1,035,630.55
3	1	TRANS & DIST MAINS	07/01/84	N	SL	40	22,880.88	0.00	0.00	12,298.47	572.02	12,870.49
4	1	TRANS & DIST MAINS	07/01/85	N	SL	40	22,283.90	0.00	0.00	11,420.50	557.10	11,977.60
5	1	TRANS & DIST MAINS	07/01/86	N	SL	40	1,031.87	0.00	0.00	503.04	25.80	528.84
6	1	TRANS & DIST MAINS	07/01/87	N	SL	40	12,838.70	0.00	0.00	5,937.90	320.97	6,258.87
7	1	TRANS & DIST MAINS	07/01/88	N	SL	40	13,522.46	0.00	0.00	5,916.07	338.06	6,254.13
8	1	TRANS & DIST MAINS	07/01/89	N	SL	40	610.75	0.00	0.00	251.94	15.27	267.21

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Group # 4 TRANSMISSION & DIST MAINS (Continued)												
9	1	TRANS & DIST MAINS	07/01/90	N	SL	40	36,085.18	0.00	0.00	13,983.00	902.13	14,885.13
10	1	TRANS & DIST MAINS	07/01/91	N	SL	40	4,500.00	0.00	0.00	1,631.25	112.50	1,743.75
11	1	NEW MAINS	07/01/92	N	SL	40	50,355.95	0.00	0.00	16,995.14	1,258.90	18,254.04
12	1	TRANS & DIST MAINS	07/01/93	N	SL	40	6,087.40	0.00	0.00	1,902.31	152.19	2,054.50
13	1	TRANS & DIST MAINS	10/15/94	N	SL	40	3,403.27	0.00	0.00	957.17	85.08	1,042.25
14	1	TRANS & DIST MAINS	07/01/95	N	SL	40	5,463.68	0.00	0.00	1,434.22	136.59	1,570.81
15	1	NEW MAINS	07/01/95	N	SL	40	773,337.71	0.00	0.00	203,001.15	19,333.44	222,334.59
16	1	ADDITIONAL COST/ NEW MAINS	07/01/96	N	SL	40	26,567.71	0.00	0.00	6,309.83	664.19	6,974.02
17	1	NEW LINES	07/01/96	N	SL	40	3,264.94	0.00	0.00	775.42	81.62	857.04
18	1	NEW LINES AND INSTALLATION	07/01/97	N	SL	40	45,016.92	0.00	0.00	9,566.10	1,125.42	10,691.52
19	1	NEW LINES- SMALL EXTENSIONS	07/01/98	N	SL	40	14,889.21	0.00	0.00	2,791.73	372.23	3,163.96
20	1	NEW LINES- SMALL EXTENSIONS	07/01/99	N	SL	40	11,317.53	0.00	0.00	1,839.10	282.94	2,122.04
21	1	NEW LINES- SMALL EXTENSIONS	07/01/00	N	SL	40	51,673.78	0.00	0.00	7,105.14	1,291.84	8,396.98
22	1	NEW LINES- SMALL EXTENSIONS	07/01/01	N	SL	40	28,313.55	0.00	0.00	3,185.27	707.84	3,893.11
23	1	NEW LINES- SMALL EXTENSIONS	07/01/02	N	SL	40	12,792.82	0.00	0.00	1,119.37	319.82	1,439.19
24	1	NEW LINES- SMALL EXTENSIONS	07/01/03	N	SL	40	32,313.80	0.00	0.00	2,019.61	807.85	2,827.46
25	1	CURTIS MINE ROAD EXTENSION	01/15/04	N	SL	40	16,082.00	0.00	0.00	804.10	402.05	1,206.15
26	1	NEW LINES- SMALL EXTENSIONS	07/01/04	N	SL	40	7,018.60	0.00	0.00	263.20	175.47	438.67
27	1	NEW LINES- SMALL EXTENSIONS	07/01/05	N	SL	40	6,312.40	0.00	0.00	78.91	157.81	236.72
28	1	BUTTERMILK/CAL H ROAD LINE EXTENSION	07/01/05	N	SL	40	44,412.49	0.00	0.00	555.16	1,110.31	1,665.47
29	1	VARIOUS NEW LINES	07/01/06	N	SL	40	2,643.89	0.00	0.00	0.00	33.05	33.05
30	1	LINES-CLEO YOUNG ROAD & BONE ROAD	07/30/06	N	SL	40	1,686.00	0.00	0.00	0.00	17.56	17.56
31	1	LINES-BUTTERMILK	01/15/06	N	SL	40	817.90	0.00	0.00	0.00	20.45	20.45
32	1	LINES-FORK SPRINGS RD & LEGATE LANE	03/31/06	N	SL	40	28,720.61	0.00	0.00	0.00	538.51	538.51
33	1	LINES-MCGREGOR RD	08/31/06	N	SL	40	16,330.21	0.00	0.00	0.00	136.09	136.09
34	1	LINES-JIMMY LOVEL	06/30/06	N	SL	40	7,553.97	0.00	0.00	0.00	94.42	94.42
Group # 4 Total							3,545,954.96	0.00	0.00	1,767,792.21	88,045.15	1,855,837.36

Group # 5 METERS & INSTALLATION

1	1	METERS	07/01/74	N	SL	20	38,186.00	0.00	0.00	38,186.00	0.00	38,186.00
2	1	METERS	07/01/77	N	SL	20	5,666.00	0.00	0.00	5,666.00	0.00	5,666.00
3	1	METERS	07/01/78	N	SL	20	3,534.00	0.00	0.00	3,534.00	0.00	3,534.00
4	1	METERS	07/01/79	N	SL	20	1,313.00	0.00	0.00	1,313.00	0.00	1,313.00
5	1	METERS	07/01/80	N	SL	20	637.00	0.00	0.00	637.00	0.00	637.00
6	1	METERS	07/01/81	N	SL	20	760.00	0.00	0.00	760.00	0.00	760.00
7	1	METERS	07/01/82	N	SL	20	1,360.00	0.00	0.00	1,360.00	0.00	1,360.00
8	1	METERS	07/01/83	N	SL	20	2,640.00	0.00	0.00	2,640.00	0.00	2,640.00
9	1	METERS	07/01/84	N	SL	20	1,960.17	0.00	0.00	1,960.17	0.00	1,960.17
10	1	METERS	07/01/85	N	SL	20	2,283.60	0.00	0.00	2,283.60	0.00	2,283.60
11	1	METERS	07/01/86	N	SL	20	5,859.98	0.00	0.00	5,713.48	147.00	5,860.48
12	1	METERS	07/01/87	N	SL	10	9,676.00	0.00	0.00	9,676.00	0.00	9,676.00

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Group # 5 METERS & INSTALLATION (Continued)												
13	1	METERS	07/01/88	N	SL	10	4,085.00	0.00	0.00	4,085.00	0.00	4,085.00
14	1	METERS	07/01/89	N	SL	20	1,170.60	0.00	0.00	967.63	58.53	1,026.16
15	1	METERS	07/01/92	N	SL	20	2,372.30	0.00	0.00	1,602.84	118.62	1,721.46
16	1	METERS	07/01/94	N	SL	10	4,521.00	0.00	0.00	4,521.00	0.00	4,521.00
17	1	METERS	07/01/95	N	SL	10	12,248.56	0.00	0.00	12,248.56	0.00	12,248.56
18	1	METER INSTALLATI	07/01/74	N	SL	20	109,781.00	0.00	0.00	109,781.00	0.00	109,781.00
19	1	METER INSTALLATI	07/01/78	N	SL	20	3,920.00	0.00	0.00	3,920.00	0.00	3,920.00
20	1	METER INSTALLATI	07/01/79	N	SL	20	3,937.00	0.00	0.00	3,937.00	0.00	3,937.00
21	1	METER INSTALLATI	07/01/80	N	SL	20	1,913.00	0.00	0.00	1,913.00	0.00	1,913.00
22	1	METER INSTALLATI	07/01/81	N	SL	20	2,090.00	0.00	0.00	2,090.00	0.00	2,090.00
23	1	METER INSTALLATI	07/01/82	N	SL	20	3,820.00	0.00	0.00	3,820.00	0.00	3,820.00
24	1	METER INSTALLATI	07/01/83	N	SL	20	7,260.00	0.00	0.00	7,260.00	0.00	7,260.00
25	1	METER INSTALLATI	07/01/84	N	SL	20	5,389.81	0.00	0.00	5,389.81	0.00	5,389.81
26	1	METER INSTALLATI	07/01/85	N	SL	20	5,170.00	0.00	0.00	5,170.00	0.00	5,170.00
27	1	METER INSTALLATI	07/01/86	N	SL	20	4,620.00	0.00	0.00	4,504.50	116.00	4,620.50
28	1	METER INSTALLATI	07/01/87	N	SL	10	6,930.00	0.00	0.00	6,930.00	0.00	6,930.00
29	1	METER INSTALLATI	07/01/88	N	SL	10	5,720.00	0.00	0.00	5,720.00	0.00	5,720.00
30	1	METER INSTALLATI	07/01/89	N	SL	20	4,400.00	0.00	0.00	3,630.00	220.00	3,850.00
31	1	METER INSTALLATI	07/01/90	N	SL	10	6,422.65	0.00	0.00	6,422.65	0.00	6,422.65
32	1	METER INSTALLATI	07/01/91	N	SL	10	7,481.64	0.00	0.00	7,481.64	0.00	7,481.64
33	1	METER INSTALLATI	07/01/93	N	SL	10	2,357.00	0.00	0.00	2,357.00	0.00	2,357.00
34	1	METER INSTALLATI	07/01/94	N	SL	10	6,820.00	0.00	0.00	6,820.00	0.00	6,820.00
35	1	METER INSTALLATI	07/01/95	N	SL	10	6,380.00	0.00	0.00	6,380.00	0.00	6,380.00
36	1	METERS	07/01/96	N	SL	10	7,731.50	0.00	0.00	7,344.90	387.00	7,731.90
37	1	METER INSTALLATI	07/01/96	N	SL	10	4,730.00	0.00	0.00	4,494.00	236.00	4,730.00
38	1	METERS	07/01/97	N	SL	10	10,158.80	0.00	0.00	8,635.28	1,015.88	9,651.16
39	1	METER INSTALLATI	07/01/97	N	SL	10	5,830.00	0.00	0.00	4,956.00	583.00	5,539.00
40	1	METERS	07/01/98	N	SL	10	10,448.24	0.00	0.00	7,835.94	1,044.82	8,880.76
41	1	METER INSTALLATI	07/01/98	N	SL	10	6,270.00	0.00	0.00	4,703.00	627.00	5,330.00
42	1	METERS	07/01/99	N	SL	10	13,975.83	0.00	0.00	9,084.50	1,397.58	10,482.08
43	1	METER INSTALLATI	07/01/99	N	SL	10	5,500.00	0.00	0.00	3,575.00	550.00	4,125.00
44	1	METERS	07/01/00	N	SL	10	6,390.91	0.00	0.00	3,515.00	639.09	4,154.09
45	1	METER INSTALLATI	07/01/00	N	SL	10	4,840.00	0.00	0.00	2,662.00	484.00	3,146.00
46	1	METERS	07/01/01	N	SL	10	6,136.80	0.00	0.00	2,761.56	613.68	3,375.24
47	1	METER INSTALLATI	07/01/01	N	SL	10	5,170.00	0.00	0.00	2,326.50	517.00	2,843.50
48	1	3" T3000 TURBO MET	07/01/02	N	SL	10	525.00	0.00	0.00	183.75	52.50	236.25
49	1	METERS	07/01/02	N	SL	10	4,547.88	0.00	0.00	1,591.76	454.79	2,046.55
50	1	METER INSTALLATI	07/01/02	N	SL	10	4,070.00	0.00	0.00	1,424.50	407.00	1,831.50
51	1	METERS	07/01/03	N	SL	10	8,955.63	0.00	0.00	2,238.91	895.56	3,134.47
52	1	METER INSTALLATI	07/01/03	N	SL	10	6,270.00	0.00	0.00	1,567.50	627.00	2,194.50
53	1	METERS	07/01/04	N	SL	10	3,807.75	0.00	0.00	571.16	380.78	951.94
54	1	METER INSTALLATI	07/01/04	N	SL	10	4,840.00	0.00	0.00	726.00	484.00	1,210.00
55	1	METERS	07/01/05	N	SL	10	4,101.93	0.00	0.00	205.10	410.19	615.29
56	1	METER INSTALLATI	07/01/05	N	SL	10	5,940.00	0.00	0.00	297.00	594.00	891.00
57	1	3" TURBO METER	10/15/06	N	SL	10	359.30	0.00	0.00	0.00	8.98	8.98
58	1	WATER METERS	06/15/06	N	SL	10	5,400.00	0.00	0.00	0.00	315.00	315.00
59	1	METER	12/15/06	N	SL	10	125.00	0.00	0.00	0.00	1.04	1.04
60	1	METER INSTALLATI	07/01/06	N	SL	10	6,750.00	0.00	0.00	0.00	337.50	337.50
Group # 5 Total							435,559.88	0.00	0.00	361,380.24	13,723.54	375,103.78

Group # 6 HYDRANTS

1	1	HYDRANTS	01/01/70	N	SL	40	15,837.00	0.00	0.00	14,452.19	395.93	14,848.12
2	1	HYDRANTS	07/01/84	N	SL	40	387.33	0.00	0.00	208.19	9.68	217.87
3	1	HYDRANT	07/01/88	N	SL	40	599.99	0.00	0.00	262.50	15.00	277.50
4	1	HYDRANTS	10/15/89	N	SL	40	3,781.97	0.00	0.00	1,536.42	94.55	1,630.97

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Group # 6 HYDRANTS (Continued)												
5	1	HYDRANTS	07/01/90	N	SL	40	620.60	0.00	0.00	248.24	15.52	263.76
6	1	HYDRANTS	07/01/91	N	SL	40	325.00	0.00	0.00	117.81	8.13	125.94
7	1	HYDRANTS	07/01/93	N	SL	40	1,163.00	0.00	0.00	363.44	29.08	392.52
8	1	HYDRANTS	07/01/95	N	SL	40	2,332.79	0.00	0.00	612.36	58.32	670.68
9	1	HYDRANTS	07/01/96	N	SL	40	330.00	0.00	0.00	78.38	8.25	86.63
10	1	HYDRANTS	07/01/97	N	SL	40	679.00	0.00	0.00	144.29	16.98	161.27
11	1	HYDRANTS	07/01/98	N	SL	40	670.00	0.00	0.00	125.63	16.75	142.38
12	1	HYDRANTS	07/01/99	N	SL	40	1,005.00	0.00	0.00	163.31	25.13	188.44
13	1	HYDRANTS	07/01/00	N	SL	40	345.00	0.00	0.00	47.44	8.63	56.07
14	1	FOUR 1WAY, 3FT BURY HYDRANTS	07/01/01	N	SL	40	1,380.00	0.00	0.00	155.25	34.50	189.75
15	1	4 1WAY, 3FT BURY HYDRANTS	07/01/02	N	SL	40	1,380.00	0.00	0.00	120.75	34.50	155.25
16	1	6 1WAY, 3FT BURY HYDRANTS	07/01/03	N	SL	40	2,390.52	0.00	0.00	149.41	59.76	209.17
17	1	3 1WAY, 3FT BURY HYDRANTS	07/01/04	N	SL	40	1,035.00	0.00	0.00	38.81	25.88	64.69
18	1	5 1WAY, 3FT BURY HYDRANTS	07/01/05	N	SL	40	1,925.00	0.00	0.00	24.06	48.13	72.19
Group # 6 Total							<u>36,187.20</u>	<u>0.00</u>	<u>0.00</u>	<u>18,848.48</u>	<u>904.72</u>	<u>19,753.20</u>
Group # 7 OTHER PLANT & MISC EQUIP												
1	1	PTC860 HANDHELD UNITS	07/01/01	N	SL	5	3,311.06	0.00	0.00	2,979.95	331.00	3,310.95
2	1	TELXON 860 BATTERY CHARGERS	07/01/01	N	SL	5	212.77	0.00	0.00	191.49	21.00	212.49
Group # 7 Total							<u>3,523.83</u>	<u>0.00</u>	<u>0.00</u>	<u>3,171.44</u>	<u>352.00</u>	<u>3,523.44</u>
Group # 8 OFFICE FURNITURE & EQUIP												
1	1	OFFICE FURNITURE & EQUIPMENT	01/01/74	N	SL	10	2,664.00	0.00	0.00	2,664.00	0.00	2,664.00
2	1	DESK, CALC, SORTER, PAYMASTER	07/01/82	N	SL	5	628.00	0.00	0.00	628.00	0.00	628.00
3	1	SHELVING	07/01/83	N	SL	5	214.00	0.00	0.00	214.00	0.00	214.00
4	1	MAP CABINET	02/01/84	N	SL	10	300.00	0.00	0.00	300.00	0.00	300.00
5	1	FILING CABINET	08/15/85	N	SL	5	132.81	0.00	0.00	132.81	0.00	132.81
6	1	TWO CHAIRS	12/01/85	N	SL	5	110.00	0.00	0.00	110.00	0.00	110.00
7	1	OFFICE REMODELING	04/15/89	N	SL	20	2,477.67	0.00	0.00	2,075.05	123.88	2,198.93
8	1	3 FILE CABINETS	02/01/89	N	SL	10	222.00	0.00	0.00	222.00	0.00	222.00
9	1	WALNUT DESK	03/15/89	N	SL	10	627.30	0.00	0.00	627.30	0.00	627.30
10	1	METER SOFTWARE	07/01/92	N	SL	5	2,515.00	0.00	0.00	2,515.00	0.00	2,515.00
11	1	METER READING DEV	07/01/92	N	SL	5	4,800.00	0.00	0.00	4,800.00	0.00	4,800.00
12	1	FAX MACHINE	10/15/94	N	SL	5	349.00	0.00	0.00	349.00	0.00	349.00
13	1	COPIER	07/01/95	N	SL	5	1,733.00	0.00	0.00	1,733.00	0.00	1,733.00
14	1	TWO CHAIRS	07/01/96	N	SL	10	253.88	0.00	0.00	241.19	13.00	254.19
15	1	VACUUM CLEANER	07/01/98	N	SL	5	82.83	0.00	0.00	82.83	0.00	82.83
16	1	CALCULATOR	07/01/98	N	SL	5	108.50	0.00	0.00	108.50	0.00	108.50
17	1	HP 720C DESKJET PRINTER	07/01/98	N	SL	5	330.00	0.00	0.00	330.00	0.00	330.00
18	1	TYPEWRITER	07/01/98	N	SL	5	89.96	0.00	0.00	89.96	0.00	89.96
19	1	ELECTRONIC METER READERS	07/01/98	N	SL	5	7,980.00	0.00	0.00	7,980.00	0.00	7,980.00
20	1	CHECK WRITER	07/01/99	N	SL	5	245.00	0.00	0.00	245.00	0.00	245.00
21	1	WATER HEATER	07/01/99	N	SL	10	350.00	0.00	0.00	227.50	35.00	262.50

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Group # 8 OFFICE FURNITURE & EQUIP (Continued)												
22	1	3 STARPLUS PHONES/ INSTALLATION	07/01/01	N	SL	5	1,163.00	0.00	0.00	1,046.70	116.00	1,162.70
23	1	CALCULATOR	07/01/01	N	SL	5	29.97	0.00	0.00	26.97	3.00	29.97
24	1	SHARP CALCULATOR	07/01/02	N	SL	5	119.90	0.00	0.00	83.93	23.98	107.91
25	1	BREATHE EASY AIR FILTER	07/01/02	N	SL	5	74.43	0.00	0.00	52.10	14.89	66.99
26	1	TELXON FAST 4 BAY CHARGER	07/01/02	N	SL	5	190.34	0.00	0.00	133.24	38.07	171.31
27	1	CARPET/TILE	07/01/02	N	SL	10	1,535.94	0.00	0.00	537.58	153.59	691.17
28	1	3 COMPAC COMPUTE 1 LASERPRINTER	07/01/03	N	SL	5	10,301.38	0.00	0.00	5,150.69	2,060.28	7,210.97
29	1	CALCULATOR	07/01/03	N	SL	5	89.99	0.00	0.00	45.00	18.00	63.00
30	1	SOFTWARE	08/15/04	N	SL	5	81.64	0.00	0.00	23.13	16.33	39.46
31	1	BLINDS/INSTALLATI FRONT OFFICE	12/15/04	N	SL	10	347.19	0.00	0.00	37.61	34.72	72.33
32	1	FELLOWS PAPER SHREDDER	04/15/05	N	SL	10	99.99	0.00	0.00	7.50	10.00	17.50
33	1	RECORD CABINET/SA	06/15/05	N	SL	20	3,065.19	0.00	0.00	89.41	153.26	242.67
34	1	FAX, PRINTER	03/15/06	N	SL	10	199.99	0.00	0.00	0.00	16.67	16.67
35	1	2 TON GIBSON A/C UN	08/15/06	N	SL	20	1,330.00	0.00	0.00	0.00	27.71	27.71
Group # 8 Total							44,841.90	0.00	0.00	32,909.00	2,858.38	35,767.38
Group # 9 TRANSPORTATION EQUIPMENT												
1	1	TRUCK TOOL BOXES	07/01/90	N	SL	5	935.92	0.00	0.00	935.92	0.00	935.92
2	1	TOOL TRAILER	07/01/91	N	SL	5	250.00	0.00	0.00	250.00	0.00	250.00
3	1	1998 FORD F150 4X4	07/01/97	N	SL	5	17,179.00	0.00	0.00	17,179.00	0.00	17,179.00
4	1	2000 WHITE FORD F150 PICKUP	07/01/00	N	SL	5	13,571.00	0.00	0.00	13,571.00	0.00	13,571.00
5	1	2000 WHITE FORD F650	07/01/00	N	SL	5	28,700.00	0.00	0.00	28,700.00	0.00	28,700.00
6	1	GOOSENECK TRUCKB	07/01/01	N	SL	5	2,050.00	0.00	0.00	1,845.00	205.00	2,050.00
7	1	GOOSENECK TRAILER	07/01/01	N	*SOLD*	5	3,972.70	0.00	0.00	3,575.43	132.42	3,707.85
8	1	TOOLBOXES	07/01/01	N	SL	5	425.00	0.00	0.00	382.50	43.00	425.50
9	1	2001 FORD F150 WHITE	07/01/01	N	SL	5	14,092.00	0.00	0.00	12,682.80	1,409.00	14,091.80
10	1	2004 FORD F150 WHITE	07/01/03	N	SL	5	12,793.90	0.00	0.00	6,396.95	2,558.78	8,955.73
11	1	TRUCK TOOLBOX	07/01/03	N	SL	5	394.00	0.00	0.00	197.00	78.80	275.80
12	1	TRUCK LIGHTS	07/01/03	N	SL	5	512.52	0.00	0.00	256.26	102.50	358.76
13	1	SIX TOOL BOXES	04/15/05	N	SL	5	978.00	0.00	0.00	146.70	195.60	342.30
14	1	30' TRAILER	01/15/06	N	SL	10	9,875.00	0.00	0.00	0.00	987.50	987.50
15	1	WHITE 2006 FORD F150	03/15/06	N	SL	5	12,956.60	0.00	0.00	0.00	2,159.43	2,159.43
16	1	LETTERING FOR TRUCK	04/01/06	N	SL	5	100.00	0.00	0.00	0.00	15.00	15.00
Sub-Total							118,785.64	0.00	0.00	86,118.56	7,887.03	94,005.59
Less: Assets Sold							3,972.70	0.00	0.00	3,575.43	132.42	3,707.85
Group # 9 Total							114,812.94	0.00	0.00	82,543.13	7,754.61	90,297.74
Group # 10 TOOLS, SHOP, & GARAGE EQP												
1	1	LINE TRACER	07/01/01	N	SL	10	2,455.00	0.00	0.00	1,104.75	245.50	1,350.25
2	1	T BILT BRONCO TILL	07/01/01	N	SL	10	599.00	0.00	0.00	269.55	59.90	329.45
3	1	ANGLE GRINDER	07/01/01	N	SL	10	133.00	0.00	0.00	59.85	13.30	73.15
4	1	PRESSURE RECORDER	07/01/02	N	SL	10	524.00	0.00	0.00	183.40	52.40	235.80

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Group # 10 Total							3,711.00	0.00	0.00	1,617.55	371.10	1,988.65
Group # 11 LAB EQUIPMENT												
1	1	METER TESTING EQUIPMENT	07/01/91	N	SL	10	2,773.13	0.00	0.00	2,773.13	0.00	2,773.13
Group # 11 Total							2,773.13	0.00	0.00	2,773.13	0.00	2,773.13
Group # 12 POWER OPERATED EQUIPMENT												
1	1	POWER OPERATED EQUIPMENT	01/01/70	N	SL	6	6,336.00	0.00	0.00	6,336.00	0.00	6,336.00
2	1	PORTABLE GENERAT	07/01/78	N	SL	3	165.00	0.00	0.00	165.00	0.00	165.00
3	1	MOWER & WEEDEATER	07/01/82	N	SL	4	430.00	0.00	0.00	430.00	0.00	430.00
4	1	WEEDEATER	05/15/83	N	SL	5	81.00	0.00	0.00	81.00	0.00	81.00
5	1	POWER SAW	06/30/83	N	SL	5	395.00	0.00	0.00	395.00	0.00	395.00
6	1	AQUA SCOPE	09/30/89	N	SL	10	1,310.69	0.00	0.00	1,310.69	0.00	1,310.69
7	1	LAWN MOWER	08/15/84	N	SL	4	123.24	0.00	0.00	123.24	0.00	123.24
8	1	ROTARY WITCH	10/15/84	N	SL	5	1,600.00	0.00	0.00	1,600.00	0.00	1,600.00
9	1	TEST BENCH W/TANKS	04/15/85	N	SL	5	4,242.05	0.00	0.00	4,242.05	0.00	4,242.05
10	1	PRESSURE TEST EQUIPMENT	05/15/85	N	SL	5	378.27	0.00	0.00	378.27	0.00	378.27
11	1	HOMELITE SAW	02/15/86	N	SL	5	488.04	0.00	0.00	488.04	0.00	488.04
12	1	ROAD BORER	07/01/92	N	SL	5	6,449.41	0.00	0.00	6,449.41	0.00	6,449.41
13	1	6 HP AIR COMPRESSO	10/15/94	N	SL	10	495.09	0.00	0.00	495.09	0.00	495.09
14	1	5550 BACKHOE/TRAC	10/15/94	N	SL	10	31,556.87	0.00	0.00	31,556.87	0.00	31,556.87
15	1	BUSHHOG	07/01/03	N	SL	10	1,400.00	0.00	0.00	350.00	140.00	490.00
Group # 12 Total							55,450.66	0.00	0.00	54,400.66	140.00	54,540.66
Group # 13 COMMUNICATION EQUIPMENT												
1	1	RADIO EQUIPMENT	07/01/90	N	SL	5	624.80	0.00	0.00	624.80	0.00	624.80
2	1	7 TWO-WAY RADIOS	07/01/91	N	SL	5	10,442.66	0.00	0.00	10,442.66	0.00	10,442.66
3	1	TWO-WAY RADIO	07/01/92	N	SL	5	790.00	0.00	0.00	790.00	0.00	790.00
4	1	4 CHANNEL RADIO/ ANTENNA	07/01/03	N	SL	5	430.05	0.00	0.00	215.03	86.01	301.04
5	1	TRUCK RADIO	04/15/06	N	SL	5	43.70	0.00	0.00	0.00	6.56	6.56
Group # 13 Total							12,331.21	0.00	0.00	12,072.49	92.57	12,165.06
Group # 14 LAND & LAND RIGHTS												
1	1	LAND & LAND RIGHTS	07/01/74	N			2,322.80	0.00	0.00	0.00	0.00	0.00
2	1	LAND & LAND RIGHTS	07/01/88	N			6,631.00	0.00	0.00	0.00	0.00	0.00
3	1	THOMAS TRACT	06/01/90	N			3,500.00	0.00	0.00	0.00	0.00	0.00
4	1	LAND & LAND RIGHTS	07/01/91	N			391.50	0.00	0.00	0.00	0.00	0.00
5	1	TODD TRACT	03/01/94	N			1,500.00	0.00	0.00	0.00	0.00	0.00
6	1	CHAMBERS TRACT	03/01/94	N			1,200.00	0.00	0.00	0.00	0.00	0.00
7	1	AMCA TRACT	04/01/94	N			250.00	0.00	0.00	0.00	0.00	0.00
8	1	LAND & LAND RIGHTS	07/01/95	N			3,011.50	0.00	0.00	0.00	0.00	0.00
9	1	CSX RIGHT OF WAYS	07/01/02	N			3,800.00	0.00	0.00	0.00	0.00	0.00

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Group # 14 LAND & LAND RIGHTS (Continued)												
10	1	RIGHT OF WAY- CURTIS MINE RD	07/01/04	N			3,300.00	0.00	0.00	0.00	0.00	0.00
11	1	LAND RIGHTS	07/01/05	N			468.00	0.00	0.00	0.00	0.00	0.00
12	1	LAND & LAND RIGHTS	06/15/06	N			3,500.00	0.00	0.00	0.00	0.00	0.00
Group # 14 Total							<u>29,874.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grand Total							5,019,375.38	0.00	0.00	2,774,613.19	135,247.34	2,909,860.53
Less: Assets Sold							<u>3,972.70</u>	<u>0.00</u>	<u>0.00</u>	<u>3,575.43</u>	<u>132.42</u>	<u>3,707.85</u>
Net Grand Total							<u>5,015,402.68</u>	<u>0.00</u>	<u>0.00</u>	<u>2,771,037.76</u>	<u>135,114.92</u>	<u>2,906,152.68</u>

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NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: TAP FEE

1. Field Expense:

A. Materials (Itemize)

<u>1 6 X 3/4 Saddle</u>	<u>86.00</u>
<u>1 3/4 Corp. Stop</u>	<u>23.54</u>
<u>35 ft 3/4 tubing</u>	<u>18.95</u>
<u>1 Copper Setter</u>	<u>92.87</u>
<u>1 Meter Box</u>	<u>22.00</u>

B. Labor (Time and Wage)

<u>4 hrs @ 15.56/hr – 3 employees</u>	<u>186.72</u>
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Total Field Expense 430.08

2. Clerical and Office Expense

A. Supplies 1.96

B. Labor 3.55

Total Clerical and Office Expense 5.51

3. Miscellaneous Expense

A. Transportation 36.60

B. Other (Itemize)

<u>Site evaluation</u>	<u>47.81</u>
<u>Backhoe – avg 4 hrs @ 70.00/hr</u>	<u>280.00</u>

Total Miscellaneous Expense 364.41

Total Nonrecurring Charge Expense 800.00

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NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: RETURNED CHECK CHARGE

1. Field Expense:

A. Materials (Itemize)

B. Labor (Time and Wage)

Total Field Expense

2. Clerical and Office Expense

A. Supplies

B. Labor

Total Clerical and Office Expense

3. Miscellaneous Expense

A. Transportation

B. Other (Itemize)

Allowable fee charged under provisions
of KRS - 514.040 (4) (b)

25.00

Total Miscellaneous Expense

25.00

Total Nonrecurring Charge Expense

25.00

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NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: FIELD COLLECTION CHARGE

1. Field Expense:

A. Materials (Itemize)

B. Labor (Time and Wage)

.75 hrs @ 15.56/hr 11.67

Total Field Expense 11.67

2. Clerical and Office Expense

A. Supplies 1.96

B. Labor 2.37

Total Clerical and Office Expense 4.33

3. Miscellaneous Expense

A. Transportation 9.00

B. Other (Itemize)

Total Miscellaneous Expense 9.00

Total Nonrecurring Charge Expense 25.00

E
6 of 9**NONRECURRING CHARGE COST JUSTIFICATION**Type of Charge: METER REREAD CHARGE

1. Field Expense:

A. Materials (Itemize)

B. Labor (Time and Wage)

.75 hrs @ 15.56/hr 11.67**Total Field Expense** 11.67

2. Clerical and Office Expense

A. Supplies 1.96B. Labor 2.37**Total Clerical and Office Expense** 4.33

3. Miscellaneous Expense

A. Transportation 9.00B. Other (Itemize)

Total Miscellaneous Expense 9.00**Total Nonrecurring Charge Expense** 25.00

E
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NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: METER TEST CHARGE

1. Field Expense:

A. Materials (Itemize)

B. Labor (Time and Wage)

2 hrs @ 15.56/hr 31.12

Total Field Expense 31.12

2. Clerical and Office Expense

A. Supplies

B. Labor

.88

Total Clerical and Office Expense .88

3. Miscellaneous Expense

A. Transportation

18.00

B. Other (Itemize)

Total Miscellaneous Expense 18.00

Total Nonrecurring Charge Expense 50.00

E
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NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: SERVICE CALL/INVESTIGATION

1. Field Expense:

A. Materials (Itemize)

B. Labor (Time and Wage)

.75 hrs @ 15.56/hr 11.67

Total Field Expense 11.67

2. Clerical and Office Expense

A. Supplies 1.96

B. Labor 2.37

Total Clerical and Office Expense 4.33

3. Miscellaneous Expense

A. Transportation 9.00

B. Other (Itemize)

Total Miscellaneous Expense 9.00

Total Nonrecurring Charge Expense 25.00

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NONRECURRING CHARGE COST JUSTIFICATION

Type of Charge: SERVICE CALL/INVESTIGATION-AFTER HOURS

1. Field Expense:

A. Materials (Itemize)

B. Labor (Time and Wage)

1hr @ 15.56/hr plus overtime 23.34

Total Field Expense 23.34

2. Clerical and Office Expense

A. Supplies .29

B. Labor 2.37

Total Clerical and Office Expense 2.66

3. Miscellaneous Expense

A. Transportation 9.00

B. Other (Itemize)

Total Miscellaneous Expense 9.00

Total Nonrecurring Charge Expense 35.00